



The Gazette of Meghalaya

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 14

Shillong, Tuesday, January 28, 2020

8th Magha, 1941 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th December, 2019.

No.ERTS(T) 4/2019/Pt/34. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Meghalaya Goods and Services Tax (Eighth Amendment) Rules, 2019.

(2) They shall come into force on the date of their issue by the Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:-

“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).”.

D. D. SANGMA,

Joint Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th December, 2019.

No.ERTS(T) 4/2019/Pt/35. - In exercise of the powers conferred by section 146 of the Meghalaya Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule(4) of rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby, notifies the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule(4) of rule 48 of the aforesaid rules, namely:-

- (i) www.einvoice1.gst.gov.in;
- (ii) www.einvoice2.gst.gov.in;
- (iii) www.einvoice3.gst.gov.in;
- (iv) www.einvoice4.gst.gov.in;
- (v) www.einvoice5.gst.gov.in;
- (vi) www.einvoice6.gst.gov.in;
- (vii) www.einvoice7.gst.gov.in;
- (viii) www.einvoice8.gst.gov.in;
- (ix) www.einvoice9.gst.gov.in;
- (x) www.einvoice10.gst.gov.in.

Explanation.- For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).

2. This notification shall come into force with effect from the 1st day of January, 2020.

D. D. SANGMA,
Joint Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th December, 2019.

No.ERTS(T) 4/2019/Pt/36. - In exercise of the powers conferred by sub-rule (4) to rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

This notification shall come into force from the 1st day of April, 2020.

D. D. SANGMA,
Joint Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th December, 2019.

No.ERTS(T) 4/2019/Pt/37. - In exercise of the powers conferred by rule 5 of the Meghalaya Goods and Services Tax (Fourth Amendment) Rules, 2019, made *vide* notification No. 31/2019 – State Tax issued *vide* No.ERTS(T) 4/2019/279, dated the 28th June, 2019, the Government, on the recommendations of the Council, hereby appoints the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

D. D. SANGMA,
Joint Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th December, 2019.

No.ERTS(T) 4/2019/Pt/38.- In exercise of the powers conferred by the sixth proviso to rule 46 of the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government of Meghalaya, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

This notification shall come into force from the 1st day of April, 2020.

D. D. SANGMA,
Joint Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 26th December, 2019.

No.ERTS (T) 4/2019/58. - WHEREAS, sub-section (1) of section 44 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Meghalaya Goods and Services Tax Act, 2017, the Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Meghalaya Goods and Services Tax (Tenth Removal of Difficulties) Order, 2019.
2. In section 44 of the Meghalaya Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st December, 2019”, the figures, letters and word “31st January, 2020” shall be substituted.

S. A. SYNREM,
Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 26th December, 2019.

No.ERTS(T)4/2019/Pt/59. - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government No. 4/2018–State Tax, dated the 24th January, 2018 issued vide No.ERTS(T)79/2017/Pt/45, dated 24th January, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 104, dated the 6th February, 2018, namely:–

In the said notification, after the second proviso, the following proviso shall be inserted, namely:–

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 26th December, 2019.

No.ERTS(T)4/2019/Pt/60.- In exercise of the powers conferred by section 164 of the State Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Meghalaya Goods and Services Tax (Ninth Amendment) Rules, 2019.
- (2) Save as otherwise provided, they shall come into force on the date of their issue by the Government.
2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and words "20 per cent.", the figures and words "10 per cent." shall be substituted.

3. In the said rules, after rule 86, the following rule shall be inserted, namely:-

"86A. Conditions of use of amount available in electronic credit ledger.-

(1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

- a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-

- i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- ii. without receipt of goods or services or both; or
- b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or
- c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36,

may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.

(2) The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.

(3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.”.

4. In the said rules, with effect from the 11th January, 2020, in rule 138E, after clause (b), the following clause shall be inserted, namely:-

“(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.”.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 30th December, 2019.

No.ERTS(T) 4/2019/Pt/61. - In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government No. ERTS (T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 88, dated the 5th July, 2017, namely:-

In the said notification, -

- A. in Schedule II - 6%, -
- (i) S. No. 80AA and the entries relating thereto shall be omitted;
 - (ii) S. No. 171A and the entries relating thereto shall be omitted;
- B. in Schedule III - 9%, after S. No. 163A and entries relating thereto, the following S. Nos. and entries shall be inserted namely: -

"163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
163C	6305 32 00	Flexible intermediate bulk containers".

2. This notification shall come into force on the 1st day of January, 2020.

S. A. SYNREM,
Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2019.

No. ERTS(T)4/2019/Pt/62 - In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government No. ERTS (T) 65/2017/12, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 89, dated the 5th July, 2017, namely:-

In the said notification, in the Table, against serial number 41, -

- (a) in column (3), for the figure "50", at both the places where they occur, the figure "20" shall be substituted;
(b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)
"Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area: Provided further that the Government of Meghalaya concerned shall monitor and enforce the above condition as per the order issued by the Government of Meghalaya in this regard: Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty: Provided also that the lease agreement entered into by the original lessor with the original lessee or

subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the state tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

2. This notification shall come into force with effect from the 1st day of January, 2020.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2019.

No.ERTS(T) 4/2019/Pt/63. - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government No. ERTS (T) 65/2017/13, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 90, dated the 5th July, 2017, namely:-

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging State tax at the rate of 6 per cent. to the service recipient	Anybody corporate located in the taxable territory."

S. A. SYNREM,
Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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EXTRAORDINARY

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No. 25

Shillong, Tuesday, January 28, 2020

8th Magha, 1941 (S. E.)

PART-I

GOVERNMENT OF MEGHALAYA

PROGRAMME IMPLEMENTATION & EVALUATION DEPARTMENT

NOTIFICATION

The 23rd January, 2020.

No.PIA.15/2018/50. – The Governor of Meghalaya is pleased to denotify the term of office of Shri Gagann Jain, Vice-Chairman, State Government Programme Implementation & Monitoring Committee (SGPI & MC) appointed vide this Department's letter No.PIA.15/2018/33, dated 6th March, 2019 with immediate effect.

P. SAMPATH KUMAR,

Commissioner & Secretary to the Govt. of Meghalaya,
Programme Implementation & Evaluation Department.